

# **Fiscal Services Division**

## **Legislative Services Agency**

### **Fiscal Note**

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SF 212 - Salaries for Deputies (LSB 1650 SV)

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Fiscal Note Version - New

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#### **Description**

Senate File 212 provides that the annual base salary of first and second deputies in the offices of the County Auditor, Treasurer, and Recorder, the deputy in charge of the Motor Vehicle Registration and Title Division, and the deputy in charge of driver's license issuance is not to exceed 85.0% of the principal officer's salary (current law provides the annual salary is not to exceed 80.0%). The Bill also provides that in any of these county offices where more than two deputies are required, the annual base salary of each additional deputy is not to exceed 80.0% of the principal officer's salary (current law provides the annual salary is not to exceed 75.0%). The Bill defines "base salary" to mean the same as defined for deputy sheriffs. The Bill applies to county budgets in FY 2008 and subsequent fiscal years.

#### **Assumptions**

- The number of deputies per county used in this analysis is based on a survey completed by the Iowa State Association of Counties (ISAC) in 2004, which is the most recent information available. The salary data is based on an FY 2006 ISAC survey.
- The annual base salary of each county's Auditor, Treasurer, and Recorder was provided by ISAC and used for this analysis. The salaries vary per county.
- The current annual salary of first and second deputies in the offices of the County Auditor, Treasurer, and Recorder, the deputy in charge of the Motor Vehicle Registration and Title Division, and the deputy in charge of driver's licenses issuance is unknown. In offices with more than two deputies, the current annual salary of each additional deputy is also unknown.
- It is unknown if the annual base salaries for first and second deputies in the offices of the County Auditor, Treasurer, and Recorder, the deputy in charge of the Motor Vehicle Registration and Title Division, and the deputy in charge of driver's license issuance will increase or what the amount of the increase would be under the proposed legislation. The same is unknown in regard to each additional deputy in offices with more than two deputies. This analysis assumes annual salaries for all such deputies will increase by 5.0%.
- For estimating purposes, this analysis assumes that the salary for first and second deputies in the offices of the County Auditor, Treasurer, and Recorder, the deputy in charge of the Motor Vehicle Registration and Title Division, and the deputy in charge of driver's license issuance will increase to 85.0% of the principal officer's salary. It is also assumed that in county offices with more than two deputies, the annual base salary of each additional deputy will increase to 80.0% of the principal officer's salary.
- The annual salary of each deputy could vary since the percentage of the principal officer's salary that is paid to each deputy could vary; however, the fiscal impact would not change since the percentage increase of 5.0% remains the same.
- In the Office of the County Auditor, 38 counties have more than two deputies, 53 counties have one or two deputies, and 8 counties do not have deputies.
- In the Office of the County Treasurer, 56 counties have more than two deputies, 34 counties have one or two deputies, and 9 counties do not have deputies.

- In the Office of the County Recorder, 6 counties have more than two deputies, 83 counties have one or two deputies, and 10 counties do not have deputies.
- The number of counties with a deputy or deputies in charge of the Motor Vehicle Registration and Title Division and a deputy or deputies in charge of driver's license issuance is unknown; however, these deputies would be in the Office of the Treasurer.
- In counties with more than two deputies in the Office of the Treasurer, it is unknown whether the additional deputies are in charge of the Motor Vehicle Registration and Title Division, in charge of driver's license issuance, or other deputy type. The percentage paid to each additional deputy for each scenario would vary; however, the fiscal impact would not change since the percentage increase remains the same.
- The fiscal impact will vary for each county, but is not anticipated to be significant.

### **Fiscal Impact**

The estimated fiscal impact of SF 212 is unknown since the type of deputies in each office is unknown, and the current annual salaries for the deputies are unknown. Also unknown is whether the annual base salaries for the deputies will increase, or what the amount of the increase would be under the proposed legislation.

The following fiscal estimate assumes that the annual base salary of first and second deputies in the offices of the County Auditor, Treasurer, and Recorder, the deputy in charge of the Motor Vehicle Registration and Title Division, and the deputy in charge of driver's license issuance will increase to 85.0% of the principal officer's salary, and in county offices with more than two deputies, the annual base salary of each additional deputy will increase to 80.0% of the principal officer's salary. Given these assumptions, the fiscal estimate is as follows:

- A decrease of \$1.6 million to the counties' General Fund in FY 2008 and subsequent fiscal years as detailed below. The fiscal impact will vary for each county, but is not anticipated to be significant for each county:
  - A total cost of \$571,000 for 91 counties due to the increase in deputy salaries in the Office of the Auditor.
  - A total cost of \$732,000 for 90 counties due to the increase in deputy salaries in the Office of the Treasurer.
  - A total cost of \$303,000 for 89 counties due to the increase in deputy salaries in the Office of the Recorder.

### **Source**

Iowa State Association of Counties

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/s/ Holly M. Lyons

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The fiscal note and correctional impact statement for this bill was prepared pursuant to Joint Rule 17 and pursuant to Section 2.56, Code of Iowa. Data used in developing this fiscal note and correctional impact statement are available from the Fiscal Services Division, Legislative Services Agency to members of the Legislature upon request.

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